IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE K.BALAKRISHNAN NAIR

FRIDAY, THE 19TH JANUARY 2007 / 29TH PAUSHA 1928

OP.No. 20795 of 2001(A)

PETITIONER:

B.VASANTHAMONI, W/O.BALAMURUGAN,
SRT HOUSE, SOUTH PAVADY,
KOLLANGODE, PALAKKAD.

BY ADV. SRI.N.MURALEEDHARAN NAIR
SRI.V.K.SHAMUSUDHEEN

RESPONDENTS:
----

1. **INTELLIGENCE OFFICER,**
INVESTIGATION BRANCH,
COMMERCIAL TAXES, PALAKKAD.

2. **APPELLATE ASST.COMMISSIONER,**
COMMERCIAL TAXES, PALAKKAD.

BY GOVERNMENT PLEADER SRI.C.K.GOVINDAN

THIS ORIGINAL PETITION HAVING BEEN FINALLY HEARD ON 19/01/2007, ALONG WITH OP. 25301/2002 AND CONNECTED CASES THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

K.BALAKRISHNAN NAIR, J.

O.P.Nos.20795 of 2001, 25301 of 2002
W.P.(C).Nos. 36670 of 2004, 22806 of 2005,
28055 of 2005,31419 of 2005, 29528 of 2006,
30786 of 2006, 31414 of 2006,32463 of 2006,
32465 of 2006, 33304 of 2006 & 34561 of 2006

Dated this the 19th day of January, 2007

JUDGMENT

The petitioners in these writ petitions challenge the levy and collection of entry tax. In some cases, the demand has been stayed by this Court. In certain cases, a portion or entire amount of entry tax demanded has been paid pursuant to the interim order of this Court or otherwise. In such cases, the petitioners claim refund.

2. The point raised by the petitioners is covered in their favour by the decision of the Division Bench of this Court in OP No.434 of 1996 and connected cases. Accordingly, these writ petitions are allowed. The impugned demands are quashed. The bonds executed shall be discharged and the bank guarantees furnished shall be released. The petitioners who claim refund of the amount already paid may move the competent authority, claiming refund. In that event, the competent authority shall dispose of their claim petitions in accordance with law as

expeditiously as possible.

K.BALAKRISHNAN NAIR,JUDGE.

MS

K.BALAKRISHNAN NAIR, J.

O.P.Nos.20795 of 2001, 25301 of 2002 W.P.(C).Nos. 36670 of 2004, 22806 of 2005, 28055 of 2005,31419 of 2005, 29528 of 2006, 30786 of 2006, 31414 of 2006, 32463 of 2006, 32465 of 2006, 33304 of 2006 & 34561 of 2006

J U D G M E N T

DATED 19th JANUARY,2007